

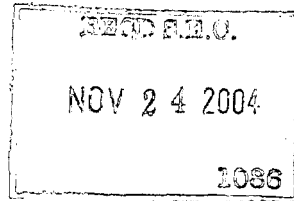
Manager
Securities Operations



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1-111517

CERTNYS
NYSE



November 24, 2004

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 – STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, IMPAC MORTGAGE HOLDINGS, INC., 9.125% Series C Cumulative Redeemable Preferred Stock, par value \$0.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 24, 2004. Tentative listing date – Not yet determined.

Sincerely,

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THOMSON
FINANCIAL

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